

**School Districts—Taxes—Warrants.**

School districts may issue warrants in anticipation of the collection of taxes due and payable May 31st, where the district has no funds with which to pay current expenses, provided that the amount of such warrants so issued does not exceed the total amount of the taxes due at that time.

Vilroy C. Miller, Esq.,  
County Attorney,  
Livingston, Montana.

My dear Mr. Miller:

You have submitted to this office for my opinion the question of whether school districts may issue and register warrants in anticipation of payment of the second installment of taxes. You state that many of the districts of your county will be out of funds before the second installment of taxes is due.

Section 964, Revised Codes of 1921, provides, in part, as follows:

“Warrants shall show for what purpose the money is required, and no such warrants shall be drawn unless there is money in the treasury to the credit of such district; provided, that School Trustees shall have the authority to issue warrants in anticipation of school moneys which have been levied but not collected for the payment of current expenses of schools, but such warrants shall not be drawn in any amount in excess of the sum already levied.”

This office has held that warrants may be issued by a school district in anticipation of the collection of taxes due November 30th, where the district has no funds with which to pay current expenses. There is no reason why this rule should not also apply to that portion of taxes which is now made payable on May 31st, provided the warrants are not issued in excess of the total amount of the levy due at that time.

Very truly yours,

WELLINGTON D. RANKIN,  
Attorney General.